

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 2569

(SENATE AUTHORS: JOHNSON STEWART)

DATE	D-PG	OFFICIAL STATUS
05/17/2021	4309	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing a sales tax exemption on construction

1.3materials for the city of Excelsior; appropriating money.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section. 1. CITY OF EXCELSIOR; SALES TAX EXEMPTION FOR

1.6CONSTRUCTION MATERIALS.

1.7Subdivision 1. Exemption; refund. (a) Materials and supplies used in and equipment

1.8incorporated into the construction of a new pavilion in The Commons in the city of Excelsior

1.9are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if

1.10materials, supplies, and equipment are purchased after December 31, 2020, and before July

1.111, 2021.

1.12(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section

1.13297A.62, subdivision 1, applied and then refunded in the same manner provided for projects

1.14under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.15Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1

1.16is appropriated from the general fund to the commissioner of revenue.

1.17EFFECTIVE DATE. This section is effective retroactively from January 1, 2021, and

1.18applies to sales and purchases made after December 31, 2020, and before July 1, 2021.